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From:

Sent: Thursday, February 05, 2009 11:42:08 AM

To:

Cc:

Subject: RE: Indirect Investor assessment in Exam

Yes. If the taxpayer provided a signed Form 1040X. Section 6201(a)(1) allows us to assess such amounts. Otherwise the agent will need a waiver, Form 870 that specifically references the waiver provision of section 6224(b).